

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 07-43

Taxes Imposed on Consumer

Gross receipts subject to sales tax and the sales price subject to use tax do not include the amount of any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale or similar document given to the purchaser.

Gross receipts subject to sales tax and the sales price subject to use tax include the amount of any manufacturer's, importer's or retailer's excise tax included in the prices of the property sold and it is immaterial whether or not the amount of such tax is stated as a separate charge.

DAVID SULLIVAN
TAX ADMINISTRATOR

DATE: JANUARY 2007

THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 87-43
PROMULGATED May 1, 1987.